

139.496 Exemption of certain sales.

- (1) The taxes imposed in this chapter do not apply to the first one thousand dollars (\$1,000) of sales made in any calendar year by individuals not engaged in the business of selling. This exemption is limited to garage or yard sales of household items by an individual or family which are in no way associated with or related to the operation of a business.
- (2) The exemption does not apply to activities in which all or substantially all the household goods of a person are offered for sale.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 151, sec. 30, effective June 27, 2019. -- Amended 1990 Ky. Acts ch. 476, Pt. V, sec. 360; and Pt. VII A, sec. 624, effective July 1, 1990. -- Amended 1984 Ky. Acts ch. 331, sec. 2, effective July 13, 1984. -- Created 1976 Ky. Acts ch. 77, Pt. III, sec. 3, effective July 1, 1976.

Legislative Research Commission Note (6/27/2019). Section 82 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 30 of that Act apply to transactions occurring on or after July 1, 2019.

Legislative Research Commission Note (7/13/90). The amendment to this section contained in Section 624 of Acts ch. 476 prevails over its repeal and reenactment in Section 360 of that Act, pursuant to Section 653(1) of the Act.